

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2011

Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 22 2012

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**INDEPENDENT AUDITOR'S REPORT**

Honorable Earl Taylor  
St. Landry Parish District Attorney  
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities of the St. Landry Parish District Attorney, as of and for the year ended December 31, 2011, which collectively comprise the St. Landry Parish District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the St. Landry Parish District Attorney's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish District Attorney, as of December 31, 2011, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2012, on our consideration of the St. Landry Parish District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The St. Landry Parish District Attorney has not presented a management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 23 through 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required

supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Landry Parish District Attorney's financial statements as a whole. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of the St. Landry Parish District Attorney. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The other supplementary and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Vige, Tujague & Noel*

Vige, Tujague & Noel  
Eunice, Louisiana  
June 21, 2012

## BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)**

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2011

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Cash	\$ 379,701
Investments	115,023
Due from other governmental units	316,810
Accrued interest receivable	222
Security deposits	943
Capital assets, net	<u>1,941,499</u>
<u>Total assets</u>	<u>2,754,198</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	152,442
LACE payroll payable	146,304
LACE fuel payable	20,395
LACE Medicare payable	1,414
Capital leases payable	
Due within one year	<u>2,209</u>
<u>Total liabilities</u>	<u>322,764</u>
 <u>NET ASSETS</u>	
Invested in capital assets, net of related debt	1,939,290
Restricted for grants	5,805
Unrestricted	<u>486,339</u>
<u>Total net assets</u>	<u>\$ 2,431,434</u>

The accompanying notes are in integral part of the basic financial statements



ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u> <u>Revenues and</u> <u>Change in Net</u> <u>Assets</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating Grants</u> <u>and Contributions</u>	<u>Governmental</u> <u>Activities</u>
<u>Governmental Activities</u>				
Judicial system	<u>\$ 3,633,467</u>	<u>\$ 1,950,926</u>	<u>\$ 1,659,454</u>	<u>\$ (23,087)</u>
<u>Total governmental activities</u>	<u>\$ 3,633,467</u>	<u>\$ 1,950,926</u>	<u>\$ 1,659,454</u>	<u>(23,087)</u>
General Revenues				
Interest and investment earnings				2,065
Loss from disposal of capital assets				(8,148)
Miscellaneous				<u>81,637</u>
<u>Total general revenues</u>				<u>75,554</u>
Change in net assets				52,467
Net assets – January 1, 2011				<u>2,378,967</u>
Net assets – December 31, 2011				<u>\$ 2,431,434</u>

The accompanying notes are in integral part of the basic financial statements

**FUND FINANCIAL STATEMENTS**

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2011

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>			
Cash	\$ 379,527	\$ 174	\$ 379,701
Investments	115,023	-	115,023
Due from other funds	67,534	-	67,534
Due from other governmental units	238,376	78,434	316,810
Security deposits	<u>943</u>	<u>-</u>	<u>943</u>
<u>Total assets</u>	<u>\$ 801,403</u>	<u>\$ 78,608</u>	<u>\$ 880,011</u>
<u>LIABILITIES</u>			
Accounts payable and accrued expenses	\$ 145,112	\$ 5,269	\$ 150,381
Due to other funds	2,061	67,534	69,595
LACE payroll payable	146,304	-	146,304
LACE fuel payable	20,395	-	20,395
LACE Medicare payable	<u>1,414</u>	<u>-</u>	<u>1,414</u>
<u>Total liabilities</u>	<u>315,286</u>	<u>72,803</u>	<u>388,089</u>
<u>FUND BALANCES</u>			
Restricted for grants	-	5,805	5,805
Unassigned fund balance	<u>486,117</u>	<u>-</u>	<u>486,117</u>
<u>Total fund balances</u>	<u>486,117</u>	<u>5,805</u>	<u>491,922</u>
<u>Total liabilities and fund balances</u>	<u>\$ 801,403</u>	<u>\$ 78,608</u>	<u>\$ 880,011</u>

The accompanying notes are in integral part of the basic financial statements

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2011

Total fund balances for governmental funds at December 31, 2011		\$ 491,922
Cost of capital assets at December 31, 2011	\$ 2,746,816	
Less Accumulated depreciation as of December 31, 2011	<u>(805,317)</u>	1,941,499
Long-term liabilities at December 31, 2011		
Capital leases payable		(2,209)
Accrued interest receivable at December 31, 2011		<u>222</u>
Net assets at December 31, 2011		<u>\$ 2,431,434</u>

The accompanying notes are in integral part of the basic financial statements

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<b><u>REVENUES</u></b>			
Commissions on fines and bond forfeitures	\$ 1,950,926	\$ -	\$ 1,950,926
Intergovernmental			
Parish Government reimbursements	150,000	-	150,000
Criminal Court Fund	227,282	-	227,282
On-behalf payments			
Parish Government	98,796	-	98,796
State	31,539	-	31,539
Share of Racino income	109,687	-	109,687
Sheriff's and City Court's reimbursements	208,132	-	208,132
Federal grants	221,017	516,172	737,189
State grants	96,829	-	96,829
Miscellaneous			
Drug seizure income	65,219	-	65,219
Interest earned	2,032	33	2,065
Rental income	11,947	-	11,947
Other	4,368	-	4,368
<u>Total revenues</u>	<u>3,177,774</u>	<u>516,205</u>	<u>3,693,979</u>
<b><u>EXPENDITURES</u></b>			
Judicial			
Personal and contracted services	1,629,805	455,001	2,084,806
Supplies and materials	183,928	15,722	199,650
Repairs and maintenance	96,208	-	96,208
Other services and charges	483,836	43,982	527,818
Payments to other governmental entities	632,714	-	632,714
Debt service	2,651	-	2,651
Capital outlay	49,353	19,460	68,813
<u>Total expenditures</u>	<u>3,078,495</u>	<u>534,165</u>	<u>3,612,660</u>

Continued on next page

The accompanying notes are in integral part of the basic financial statements

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<b><u>\$ 99,279</u></b>	<b><u>\$ (17,960)</u></b>	<b><u>\$ 81,319</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in/out	(704)	704	-
Proceeds from insurance	-	19,447	19,447
Proceeds from sale of fixed assets	2,303	-	2,303
<b><u>Total other financing sources (uses)</u></b>	<b><u>1,599</u></b>	<b><u>20,151</u></b>	<b><u>21,750</u></b>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<b><u>100,878</u></b>	<b><u>2,191</u></b>	<b><u>103,069</u></b>
<b><u>FUND BALANCES, beginning of year</u></b>	<b><u>385,239</u></b>	<b><u>3,614</u></b>	<b><u>388,853</u></b>
<b><u>FUND BALANCES, end of year</u></b>	<b><u>\$ 486,117</u></b>	<b><u>\$ 5,805</u></b>	<b><u>\$ 491,922</u></b>

The accompanying notes are in integral part of the basic financial statements

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

Total net change in fund balances for the year ended December 31, 2011 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 103,069
Capital outlay considered as an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 68,813	
Depreciation expense for year ended December 31, 2011	<u>(92,271)</u>	(23,458)
Book value of capital asset disposals		(29,898)
Differences between accrued interest receivable on modified accrual basis versus accrual basis		103
Capital lease payments considered as an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balances		<u>2,651</u>
Total change in net assets for the year ended December 31, 2011 per Statement of Activities		<u>\$ 52,467</u>

The accompanying notes are in integral part of the basic financial statements

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUND  
DECEMBER 31, 2011

Cash	\$ 3,136
Due from other funds	<u>2,061</u>
<u>Total assets</u>	<u>\$ 5,197</u>
 <u>LIABILITIES</u>	
Due to others	<u>\$ 5,197</u>
<u>Total liabilities</u>	<u>\$ 5,197</u>

The accompanying notes are in integral part of the basic financial statements



**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The District Attorney of St Landry Parish, as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions, and enforces parent's obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices:

**A FINANCIAL REPORTING ENTITY**

The St Landry Parish District Attorney is an independently elected official and is legally separate from the St Landry Parish Government. As the governing authority of the parish, for reporting purposes, the St Landry Parish Government is the financial reporting entity for St Landry Parish.

The financial reporting entity consists of (a) the primary government (Parish Government) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St Landry Parish government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the parish government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the St Landry Parish District Attorney is not a component unit of the St Landry Parish Government due to the following:

1. The District Attorney is an independently elected official.
2. The District Attorney is not fiscally dependent on the parish government.
3. The reporting entity's financial statements are not misleading.

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B BASIS OF PRESENTATION**

The accompanying basic financial statements of the St. Landry Parish District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, issued in June, 1999.

**Government-wide Financial Statements (GWFS)** The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of the St. Landry Parish District Attorney. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements** The St. Landry Parish District Attorney uses funds to report on its financial position and the results of its operation. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**Governmental Funds**

**General Fund**

The General Fund was established to comply with the requirements of Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and 30 percent of the bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

**Special Revenue Fund**

The Special Revenue Fund consists of the IV-D Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B BASIS OF PRESENTATION (Continued)**

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes

**Fiduciary Fund**

**Agency Fund**

The Agency Fund is used as a depository for collections of NSF checks, fees for substance abuse classes and general restitutions, etc. Disbursements from the Fund are made to merchants who received the NSF checks, various parish agencies, class coordinators and litigants in suits in the manner prescribed by law. The Agency Fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Assets and the Statement of Activities, the governmental activities are presented using the "economic resources" measurement focus as defined in Item b below. In the fund financial statements, the "current financial resources" measurement focus is used.

- a The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

**Basis of Accounting**

In the government-wide Statement of Net Assets and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

ST LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Basis of Accounting (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, including grants, entitlements, and shared revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be measurable when the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt which is recognized when due.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

When both restricted and unrestricted resources are available for use, it is the District Attorney's policy to use restricted resources first, then unrestricted resources as they are needed.

**D CAPITAL ASSETS**

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40 years
Building improvements	40 years
Furniture, fixtures, and office equipment	10-20 years
Law books	30 years
Vehicles	10 years

The St Landry Parish District Attorney maintains a threshold level of \$300 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The St Landry Parish District Attorney has no infrastructure asset expenditures.

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E BUDGETS AND BUDGETARY ACCOUNTING**

As required by the Louisiana Revised Statutes 39 1303, the District Attorney adopted a budget for its General Fund and Special Revenue Fund. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund and the Special Revenue Fund were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.

**F CASH AND INVESTMENTS**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit in state or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

**G ACCUMULATED COMPENSATED ABSENCES**

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

**H ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund, is not utilized by the District Attorney.

**I OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

The St. Landry Parish District Attorney does not provide any post-employment benefits to retirees other than pension and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

**J EQUITY CLASSIFICATIONS**

In the government-wide statements, equity is classified as net assets and displayed in three components:

- 1 Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J EQUITY CLASSIFICATIONS (Continued)**

- 2 **Restricted net assets** – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation
3. **Unrestricted net assets** – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories, or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

- 1 **Restricted fund balance** – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions for enabling legislation.
- 2 **Committed fund balance** – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Directors – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- 3 **Assigned fund balance** – This classification reflects the amounts constrained by the District Attorney's "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Directors has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
- 4 **Unassigned fund balance** – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District Attorney considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District Attorney considers the amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Attorney has provided otherwise in its commitment or assignment actions.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**K ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**L RECENTLY ISSUED ACCOUNTING STANDARDS**

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, to provide reporting guidance for deferred outflows and inflows of resources. The District Attorney's management has not yet determined the impact implementation of these standards, which is required by December 31, 2012, will have on the District Attorney's financial statements, if any.

**NOTE 2 - CASH AND INVESTMENTS**

At December 31, 2011, the carrying amount of the District Attorney's deposits was \$497,860, and the bank balances were \$537,374. The bank balances were collateralized as follows:

<u>Institution</u>	<u>Bank Balance</u>	<u>Amount Insured by FDIC</u>	<u>Amount Collateralized by Securities held at 3rd Party Bank</u>	<u>Amount Not Collateralized or Insured</u>
Interest-bearing				
St. Landry Bank	\$ 819	\$ 819	\$ -	\$ -
Washington State Bank	55,320	55,320	-	-
American Bank	100,616	100,616	-	-
MidSouth National Bank	664	664	-	-
St. Landry Homestead	108,685	108,685	-	-
Tn-Parish Bank	41,942	41,942	-	-
State Bank	876	876	-	-
Teche Federal Savings	191,669	191,669	-	-
Noninterest-bearing				
St. Landry Bank	6,273	6,273	-	-
Washington State Bank	30,510	30,510	-	-
<u>Totals</u>	<u>\$ 537,374</u>	<u>\$ 537,374</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011**

**NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units at December 31, 2011 consisted of the following

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Opelousas City Court	\$ 2,949	\$ -
Eunice City Court	1,403	-
St Landry Parish Sheriff	146,004	-
St Landry Parish Government	36,030	-
Louisiana Commission on Law Enforcement Grant	26,200	-
Department of Public Safety	2,200	-
Office of Youth Development	12,226	-
Office of Family Support	-	78,434
Office for Addictive Disorders	11,364	-
<b><u>Totals</u></b>	<b><u>\$ 238,376</u></b>	<b><u>\$ 78,434</u></b>

**NOTE 4 - DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at December 31, 2011 are as follows

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 67,534	\$ 2,061
Special Revenue Funds		
IV-D	-	67,534
Agency Fund	2,061	-
<b><u>Totals</u></b>	<b><u>\$ 69,595</u></b>	<b><u>\$ 69,595</u></b>

The amounts due from/to other funds are for short-term loans



**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011**

**NOTE 5 - CAPITAL ASSETS**

Capital assets and depreciation activity, as of and for the year ended December 31, 2011, for the St Landry Parish District Attorney are as follows:

	<u>Balance</u> <u>1/1/2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2011</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Other capital assets				
Buildings	1,875,065	-	-	1,875,065
Building improvements	85,451	39,010	-	124,461
Furniture, fixtures and equipment	504,016	29,803	(27,969)	505,850
Law books	9,548	-	-	9,548
Vehicles	144,412	-	(12,520)	131,892
<u>Totals at historical cost</u>	<u>2,718,492</u>	<u>68,813</u>	<u>(40,489)</u>	<u>2,746,816</u>
 Less accumulated depreciation				
Buildings	349,595	46,877	-	396,472
Building improvements	13,216	2,136	-	15,352
Furniture, fixtures and equipment	261,009	35,180	(1,995)	294,194
Law books	4,774	318	-	5,092
Vehicles	95,043	7,760	(8,596)	94,207
<u>Total accumulated depreciation</u>	<u>723,637</u>	<u>92,271</u>	<u>(10,591)</u>	<u>805,317</u>
 Governmental Activities				
Capital assets, net	<u>\$ 1,994,855</u>	<u>\$ (23,458)</u>	<u>\$ (29,898)</u>	<u>\$ 1,941,499</u>

**ST LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011**

**NOTE 6 - CHANGES IN LONG-TERM DEBT**

A summary of changes in long-term debt is as follows

	<u>Balance 1/1/2011</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 12/31/2011</u>
GreatAmerica Leasing Corp lease	\$ 4,860	\$ -	\$ (2,651)	\$ 2,209
<b>Totals</b>	<b><u>\$ 4,860</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (2,651)</u></b>	<b><u>\$ 2,209</u></b>

**GreatAmerica Leasing Corporation Lease**

The Criminal Expense Fund entered into a capital lease for a phone system from GreatAmerica Leasing Corporation on October 13, 2009 for a total cost of \$7,953. The lease is for a term of 36 months and monthly payments are \$220.88. After the final payment is made, the District Attorney has the option to purchase the phone system for \$1.

The following is a schedule of the future minimum lease payments under the capital leases at December 31, 2011:

2012	<u>\$ 2,209</u>
<b><u>Total minimum lease payments</u></b>	<b><u>\$ 2,209</u></b>

**NOTE 7 - PENSION PLAN**

The District Attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. All other employees of the District Attorney participate, if they qualify, in the St. Landry Parish Government's retirement plan. The Louisiana District Attorneys' Retirement System is a multiple-employer, cost-sharing statewide public employee retirement system administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143 or by calling 1-225-343-0171.

**ST LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011**

**NOTE 7 - PENSION PLAN (Continued)**

Covered employees are required to contribute 7 percent of their salary to the plan. The employer was required to contribute 9 percent to the plan for the period of January 2011 to June 2011 and 9.75 percent for the period of July 2011 to December 2011.

The St. Landry Parish District Attorney's employee contributions for the years ended December 31, 2011, 2010, and 2009 were \$25,885, \$24,200, and \$23,894, respectively.

The St. Landry Parish District Attorney's employer contributions for the years ended December 31, 2011, 2010, and 2009 were \$34,672, \$24,368, and \$8,460, respectively.

**NOTE 8 - LEASE COMMITMENTS**

Commitments under operating lease arrangements for office equipment provide for future minimum rental payments as follows:

2012	\$ 30,041
2013	17,021
2014	13,175
2015	12,948
2016	<u>8,104</u>
<u>Total</u>	<u>\$ 81,289</u>

Rental expenditures on operating leases incurred for the year ended December 31, 2011 were \$28,007 and \$4,021 for the General Fund and the IV-D Fund, respectively.

**NOTE 9 - OTHER AGREEMENTS**

Louisiana Revised Statute 16:6 mandates the Parish Government to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel and other expenses.

**NOTE 10 - RESTRICTED NET ASSETS**

The net assets of the Special Revenue Fund are reserved for \$5,805, which is the unexpended IV-D funds on hand.

**NOTE 11 - ON-BEHALF PAYMENTS**

Several employees of the St. Landry Parish District Attorney receive payments directly from the St. Landry Parish Government and the State of Louisiana for salaries. Salaries paid to these employees include \$88,393 from the St. Landry Parish Government and \$31,539 from the State. The St. Landry Parish Government also pays fringe benefits on behalf of certain employees of the St. Landry Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$8,618 for retirement, \$1,263 for payroll taxes, and \$552 for worker's compensation. The retirement plan that covers these employees is the Parochial Employees' Retirement System of Louisiana.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011

**NOTE 12 - SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 21, 2012, which is the date the financial statements were available to be issued. As of June 21, 2012, there were no subsequent events noted.

**NOTE 13 - FUND BALANCE**

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification and fund.

	<u>General Fund</u>	<u>Special Revenue Fund IV-D</u>
Fund Balance		
Nonspendable	\$ -	\$ -
Restricted		
Grants	-	5,805
Committed	-	-
Assigned	-	-
Unassigned	<u>486,117</u>	<u>-</u>
Total Fund Balances	<u>\$486,117</u>	<u>\$ 5,805</u>

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>BUDGET</b>			<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
<b><u>REVENUES</u></b>				
Commissions on fines and bond forfeitures	\$ 1,800,000	\$ 1,875,709	\$ 1,950,926	\$ 75,217
Intergovernmental				
Parish Government reimbursements	150,000	139,325	150,000	10,675
Criminal Court Fund	175,000	195,015	227,282	32,267
On-behalf payments				
Parish Government	125,500	115,434	98,796	(16,638)
State	30,000	31,212	31,539	327
Share of Racino income	125,000	106,093	109,687	3,594
Sheriff's and City Court's reimbursements	180,700	199,674	208,132	8,458
Federal grants	210,000	217,729	221,017	3,288
State grants	130,000	101,934	96,829	(5,105)
Miscellaneous				
Drug seizure income	190,000	58,916	65,219	6,303
Interest earned	2,000	1,228	2,032	804
Rental income	-	11,947	11,947	-
Other	-	-	4,368	4,368
<b><u>Total revenues</u></b>	<b><u>3,118,200</u></b>	<b><u>3,054,216</u></b>	<b><u>3,177,774</u></b>	<b><u>123,558</u></b>
<b><u>EXPENDITURES</u></b>				
Judicial				
Personal and contracted services	1,760,400	1,680,896	1,629,805	51,091
Supplies and materials	130,500	164,806	183,928	(19,122)
Repairs and maintenance	50,000	103,232	96,208	7,024
Other services and charges	565,900	651,760	483,836	167,924
Payments to other governmental entities	550,000	657,509	632,714	24,795
Debt service	7,000	2,651	2,651	-
Capital outlay	45,000	20,052	49,353	(29,301)
<b><u>Total expenditures</u></b>	<b><u>3,108,800</u></b>	<b><u>3,280,906</u></b>	<b><u>3,078,495</u></b>	<b><u>202,411</u></b>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<b><u>9,400</u></b>	<b><u>(226,690)</u></b>	<b><u>99,279</u></b>	<b><u>325,969</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating transfers out	-	(2,625)	(704)	1,921
Proceeds from sale of fixed assets	-	-	2,303	2,303
<b><u>Total other financing sources (uses)</u></b>	<b><u>-</u></b>	<b><u>(2,625)</u></b>	<b><u>1,599</u></b>	<b><u>4,224</u></b>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<b><u>\$ 9,400</u></b>	<b><u>\$ (229,315)</u></b>	<b><u>100,878</u></b>	<b><u>\$ 330,193</u></b>
<b><u>FUND BALANCE, beginning of year</u></b>			<b><u>385,239</u></b>	
<b><u>FUND BALANCE, end of year</u></b>			<b><u>\$ 486,117</u></b>	

The accompanying notes are an integral part of the basic financial statements

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGETARY COMPARISON SCHEDULE**  
**SPECIAL REVENUE FUND**  
**IV-D FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b><u>REVENUES</u></b>				
Intergovernmental				
Federal grants	\$ 533,000	\$ 519,275	\$ 516,172	\$ (3,103)
Miscellaneous				
Interest earned	100	29	33	4
Application fees	800	-	-	-
<u>Total revenues</u>	<u>533,900</u>	<u>519,304</u>	<u>516,205</u>	<u>(3,099)</u>
<b><u>EXPENDITURES</u></b>				
Judicial				
Personal and contracted services	441,600	463,908	455,001	8,907
Supplies and materials	25,500	17,971	15,722	2,249
Repairs and maintenance	1,800	2,233	-	2,233
Other services and charges	50,000	41,418	43,982	(2,564)
Capital outlay	15,000	19,460	19,460	-
<u>Total expenditures</u>	<u>533,900</u>	<u>544,990</u>	<u>534,165</u>	<u>10,825</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>-</u>	<u>(25,686)</u>	<u>(17,960)</u>	<u>7,726</u>
<b><u>OTHER FINANCING SOURCES</u></b>				
Operating transfers in/out	-	2,625	704	(1,921)
Proceeds from insurance	-	19,447	19,447	-
<u>Total other financing sources     (uses)</u>	<u>-</u>	<u>22,072</u>	<u>20,151</u>	<u>(1,921)</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>\$ -</u>	<u>\$ (3,614)</u>	<u>2,191</u>	<u>\$ 5,805</u>
<b><u>FUND BALANCE, beginning of year</u></b>			<u>3,614</u>	
<b><u>FUND BALANCE, end of year</u></b>			<u>\$ 5,805</u>	

The accompanying notes are an integral part of the basic financial statements

OTHER SUPPLEMENTARY INFORMATION  
MAJOR GOVERNMENTAL FUNDS



### GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
BALANCE SHEET - GENERAL FUND  
DECEMBER 31, 2011

	<u>12/31/2011</u>
<u>ASSETS</u>	
Cash	\$ 379,527
Investments	115,023
Due from other funds	67,534
Due from other governmental units	238,376
Security deposits	<u>943</u>
<u>Total assets</u>	<u>\$ 801,403</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 145,112
Due to other funds	2,061
LACE payroll payable	146,304
LACE fuel payable	20,395
LACE Medicare payable	<u>1,414</u>
<u>Total liabilities</u>	<u>315,286</u>
 <u>FUND BALANCE</u>	
Unassigned fund balance	<u>486,117</u>
<u>Total fund balance</u>	<u>486,117</u>
 <u>Total liabilities and fund balance</u>	 <u>\$ 801,403</u>

The accompanying notes are an integral part of the basic financial statements

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**DECEMBER 31, 2011**

	2011		Variance
	Budget	Actual	Favorable (Unfavorable)
<b><u>REVENUES</u></b>			
Commissions on fines and bond forfeitures			
Fines	\$ 178,891	\$ 109,668	\$ (69,223)
LACE fines	96,227	460,659	364,432
LOC fines	152,814	135,799	(17,015)
Court costs			
Regular	20,509	20,180	(329)
LACE	48,113	67,040	18,927
LOC	76,407	88,570	12,163
Suspension affidavit fees			
Regular	17,925	17,925	-
LACE	24,400	24,400	-
LOC	30,850	30,850	-
NSF fees	37,226	41,383	4,157
Probation fees	1,094,314	846,860	(247,454)
Surety bond fees	51,777	56,178	4,401
Department of Public Safety fees	37,463	38,238	775
Bond forfeiture fees	3,000	3,000	-
Criminal bond fees	4,543	8,576	4,033
Expungement Fees	1,250	1,600	350
Intergovernmental			
Parish Government reimbursements	139,325	150,000	10,675
Criminal Court Fund	195,015	227,282	32,267
On-behalf payments			
Parish Government	115,434	98,796	(16,638)
State	31,212	31,539	327
Share of Racino income	106,093	109,687	3,594
Sheriff's and City Court's reimbursements	199,674	208,132	8,458
Federal grants	217,729	221,017	3,288
State grants	101,934	96,829	(5,105)
Miscellaneous			
Drug seizure income	58,916	65,219	6,303
Interest earned	1,228	2,032	804
Rental income	11,947	11,947	-
Other		4,368	4,368
<u>Total revenues</u>	<u>3,054,216</u>	<u>3,177,774</u>	<u>123,558</u>
<b><u>EXPENDITURES</u></b>			
Judicial			
Personal and contracted services			
Salaries	861,990	887,651	(25,661)
Fringe benefits	509,393	457,977	51,416
Contracted services	309,513	284,177	25,336

Continued on next page

The accompanying notes are an integral part of the basic financial statements

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND (CONTINUED)**  
**DECEMBER 31, 2011**

	12/31/2011		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>EXPENDITURES (Continued)</b>			
Supplies and materials	\$ 164,806	\$ 183,928	\$ (19,122)
Repairs and maintenance	103,232	96,208	7,024
Other services and charges			
Insurance	101,610	40,461	61,149
Bailiff expenses	15,600	15,600	-
Telephone	73,305	76,101	(2,796)
Computer expenses	10,740	12,927	(2,187)
Dues and subscriptions	36,944	35,964	980
Auto expenses	71,978	19,708	52,270
Criminal filing	35,325	1,667	33,658
Conventions and seminars	55,431	31,795	23,636
Travel expenses	7,487	3,120	4,367
Uniforms	6,660	-	6,660
Meals	13,032	12,809	223
Grand Jury meals	13,331	10,492	2,839
Professional expense	47,080	48,586	(1,506)
Rentals	44,239	46,091	(1,852)
Utilities	73,362	80,747	(7,385)
Surety Bond	-	1,751	(1,751)
Other	45,636	46,017	(381)
Payments to other governmental entities			
Drug forfeitures	78,290	55,927	22,363
Bond forfeitures	10,000	-	10,000
LACE payroll and fuel	569,219	576,787	(7,568)
Debt service	2,651	2,651	-
Capital outlay	20,052	49,353	(29,301)
<u>Total expenditures</u>	<u>3,280,906</u>	<u>3,078,495</u>	<u>202,411</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(226,690)</b>	<b>99,279</b>	<b>325,969</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out	(2,625)	(704)	1,921
Proceeds from sale of fixed assets	-	2,303	2,303
<u>Total other financing sources     (uses)</u>	<u>(2,625)</u>	<u>1,599</u>	<u>4,224</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (229,315)</b>	<b>100,878</b>	<b>\$ 330,193</b>
<b>FUND BALANCE, beginning of year</b>		<b>385,239</b>	
<b>FUND BALANCE, end of year</b>		<b>\$ 486,117</b>	

The accompanying notes are an integral part of the basic financial statements

### SPECIAL REVENUE FUND

Special Revenue Funds are used to account for resources legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The IV-D Fund accounts for grants received from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owe by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
BALANCE SHEET  
SPECIAL REVENUE FUND  
IV-D FUND  
DECEMBER 31, 2011

	<u>12/31/2011</u>
<b><u>ASSETS</u></b>	
Cash	\$ 174
Due from other governmental units	<u>78,434</u>
<b><u>Total assets</u></b>	<b><u>\$ 78,608</u></b>
 <b><u>LIABILITIES</u></b>	
Accounts payable and accrued expenses	\$ 5,269
Due to other funds	<u>67,534</u>
<b><u>Total liabilities</u></b>	<b><u>72,803</u></b>
 <b><u>FUND BALANCE</u></b>	
Reserved for grant	<u>5,805</u>
<b><u>Total fund balance</u></b>	<b><u>5,805</u></b>
 <b><u>Total liabilities and fund balance</u></b>	<b><u>\$ 78,608</u></b>

The accompanying notes are an integral part of the basic financial statements

**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**IV-D FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>12/31/2011</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
<b><u>REVENUES</u></b>			
Intergovernmental			
Federal grants	\$ 519,275	\$ 516,172	\$ (3,103)
Miscellaneous			
Interest earned	29	33	4
<u>Total revenues</u>	<u>519,304</u>	<u>516,205</u>	<u>(3,099)</u>
<b><u>EXPENDITURES</u></b>			
Judicial			
Personal and contracted services			
Salaries	376,134	373,341	2,793
Fringe benefits	85,108	79,394	5,714
Contracted services	2,666	2,266	400
Supplies and materials	17,971	15,722	2,249
Repairs and maintenance	2,233	-	2,233
Other services and charges			
Auto expenses	7,923	10,440	(2,517)
Professional fees	12,304	9,000	3,304
Rentals	4,933	4,021	912
Telephone	2,166	1,910	256
Building rent	10,147	10,147	-
Other	3,945	8,464	(4,519)
Capital outlay	19,460	19,460	-
<u>Total expenditures</u>	<u>544,990</u>	<u>534,165</u>	<u>10,825</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER</u></b>			
<b><u>(UNDER) EXPENDITURES</u></b>	<u>(25,686)</u>	<u>(17,960)</u>	<u>7,726</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in/out	2,625	704	(1,921)
Proceeds from insurance	19,447	19,447	-
<u>Total other financing sources</u>			
<u>(uses)</u>	<u>22,072</u>	<u>20,151</u>	<u>(1,921)</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>\$ (3,614)</u>	<u>2,191</u>	<u>\$ 5,805</u>
<b><u>FUND BALANCE, beginning of year</u></b>		<u>3,614</u>	
<b><u>FUND BALANCE, end of year</u></b>		<u>\$ 5,805</u>	

The accompanying notes are an integral part of the basic financial statements

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RELATED REPORTS



**VIGE, TUJAGUE & NOEL**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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P O BOX 1006  
EUNICE, LOUISIANA 70535

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Earl Taylor  
St Landry Parish District Attorney  
Opelousas, Louisiana

We have audited the financial statements of the governmental activities of the St Landry Parish District Attorney, as of and for the year ended December 31, 2011, which collectively comprise St Landry Parish District Attorney's basic financial statements and have issued our report thereon dated June 21, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of the St Landry Parish District Attorney, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the St Landry Parish District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St Landry Parish District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the St Landry Parish District Attorney's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item #2011-1 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The results of our tests disclosed no significant deficiencies.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St Landry Parish District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The St Landry Parish District Attorney's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the St Landry Parish District Attorney's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the entity, the Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under the provisions of Louisiana Revised Statutes 24:513 and 44:6, this report is a matter of public record and its distribution is not limited.

*Vige, Tujague & Noel*

Vige, Tujague & Noel  
Eunice, Louisiana  
June 21, 2012

**VIGE, TUJAGUE & NOEL**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A  
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Earl Taylor  
St Landry Parish District Attorney  
Opelousas, Louisiana

Compliance

We have audited St Landry Parish District Attorney's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of City of X, State Y's major federal programs for the year ended December 31, 2011. St Landry Parish District Attorney's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of St Landry Parish District Attorney's management. Our responsibility is to express an opinion on St Landry Parish District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about St Landry Parish District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of St Landry Parish District Attorney's compliance with those requirements.

In our opinion, St Landry Parish District Attorney, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

Internal Control over Compliance

Management of St Landry Parish District Attorney is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered St Landry Parish District Attorney's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of St Landry District Attorney's internal control over compliance.

*A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.*

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Vige, Tujague & Noel*

Vige, Tujague & Noel  
Eunice, Louisiana  
June 21, 2012

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>INDIRECT ASSISTANCE</u>			
United States Department of Health and Human Services			
Passed through Louisiana Department of Social Services			
Child Support Enforcement (Title IV-D)	93 563	355-802066	\$ 516,172
Passed through Louisiana Department of Health and Hospitals			
Block Grant for Prevention and Treatment of Substance Abuse	93 959	689302 and 700904	83,418
United States Department of Justice			
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
Violence Against Women Formula Grant			
Matching Contribution - \$10,442	16 588	M09-4-006 and M10-4-002	32,151
Violence Against Women Formula Grant			
Matching Contribution - \$0	16 588	M82-8-059	3,225
Juvenile Accountability Block Grant			
Matching Contribution - \$596	16 523	A09-8-011 and A10-8-010	9,432
Crime Victim Assistance			
Matching Contribution - \$6,756	16 575	C09-4-001 and C10-4-001	27,016
Crime Victim Assistance			
Matching Contribution - \$4,268	16 575	C08-8-010 and C09-8-002	17,070
Crime Victim Assistance			
Matching Contribution - \$30,724	16 575	C08-8-014 and C09-8-003	48,705
<u>Total</u>			<u>\$ 737,189</u>

The accompanying notes are an integral part of the basic financial statements

**ST LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**DECEMBER 31, 2011**

**NOTE 1 - GENERAL**

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the St Landry Parish District Attorney. The reporting entity is defined in Note 1 to the financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

**NOTE 2 - BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for the federal assistance. The basis of accounting is described in Note 1 to the financial statements.

**NOTE 3 - RELATIONSHIP TO FINANCIAL STATEMENTS**

Of the total amount of the federal financial assistance revenue, only the reimbursement amount is recorded in the financial statements as revenues. Also, only the expenditures which were later reimbursed are recorded in the financial statements as expenses. Federal financial assistance revenue is reported in the St Landry Parish District Attorney's financial statements as follows:

	<u>Intergovernmental Revenues</u>
<b><u>General Fund</u></b>	
Federal grants -	
Domestic Violence Prosecution	\$ 32,151
Violence Tracking	3,225
Informal Adjustment	9,432
Victim's Outreach	27,016
Victim's Assistance	48,705
Elderly Victims of Crime	17,070
Court Delay Reduction	-
Access to Success	<u>83,418</u>
<b><u>Total General Fund</u></b>	<b><u>\$ 221,017</u></b>
<b><u>Special Revenue Fund</u></b>	
Federal grants -	
Child Support Enforcement DHH reimbursement	<u>\$ 516,172</u>
<b><u>Total Special Revenue Fund</u></b>	<b><u>\$ 516,172</u></b>

The accompanying notes are an integral part of the basic financial statements.

SUPPLEMENTARY INFORMATION

**ST LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2011**

**A SUMMARY OF AUDIT RESULTS**

- 1 The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St Landry Parish District Attorney
- 2 No significant deficiencies relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards
- 3 A material weakness relating to the audit of the financial statements was disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards
- 4 No instances of noncompliance material to the financial statements of the St Landry Parish District Attorney were disclosed during the audit
- 5 No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
- 6 The auditor's report on compliance for the major federal award program for the St Landry Parish District Attorney expresses an unqualified opinion
- 7 There were no audit findings relative to the major federal award program for the St Landry Parish District Attorney
- 8 There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133
- 9 The program tested as a major program was the Child Support Enforcement (Title IV-D) – CFDA #93 563
- 10 The threshold for distinguishing Types A and B programs was \$300,000
- 11 The St Landry Parish District Attorney was determined to be a low-risk auditee
- 12 No separate management letter was issued

**B FINDING - FINANCIAL STATEMENT AUDIT**

**2011-1 Misappropriated Funds – Discovered by Management**

**Condition:** The St Landry Parish District Attorney's Office discovered some inconsistencies in certain records pertaining to probation income and deposits. The misappropriation was discovered by the Opelousas Police Department, after the District Attorney requested an investigation. The investigation revealed that a total of \$490 had been improperly deposited in an employee's (now former employee) bank account. Opelousas Police Department has taken action pursuant to its investigative finding and the former employee is scheduled to appear in court in August to answer to charges in regard to this matter.

**Criteria:** Probation officers collect probation deposits in the form of a money order from their clients. A copy of the money order and the receipt given to the client are included in the probation files for each case.



**ST. LANDRY PARISH DISTRICT ATTORNEY**  
**OPELOUSAS, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**YEAR ENDED DECEMBER 31, 2011**

**Effect:** The St. Landry Parish District Attorney may incur up to a \$490 loss in probation income as a result of the misappropriation of funds by the employee.

**Context:** Upon review of several probation files and the presentation of a receipt from a client, the St. Landry Parish District Attorney's Office discovered the inconsistencies in records.

**Cause:** Employee dishonesty was the cause of the misappropriation.

**Recommendation:** Establish and enforce procedures that ensure deposits are made when funds are received. Further, ensure that there are oversight procedures requiring close review and comparison of the deposit amounts to the total receipts presented to clients.

**Response:** The St. Landry Parish District Attorney has implemented new procedures for the collection of probation fees. These procedures will ensure that all funds collected are deposited into the appropriate account.

**C. FINDING AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEARS FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2011

I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings

II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings

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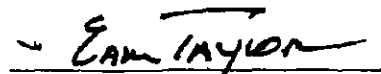
RE Management Response

The following is our response to your recommendations we received in the St. Landry Parish District Attorney's Audited Financial Statement as of December 31, 2011

2011-1 Misappropriated Funds

Recommendation: Establish and enforce procedures that ensure deposits are made when funds are received. Further; ensure that there are oversight procedures requiring close review and comparison of the deposit amounts to the total receipts presented to clients.

Response. The St. Landry Parish District Attorney has implemented new procedures for the collection of probation fees. These procedures will ensure that all funds collected are deposited into the appropriate account.

  
\_\_\_\_\_  
Earl Taylor, District Attorney